

REVISED COST INFLATION INDEX

Through **Notification No. 44/2017/F.No.370142/11/2017-TPL, dated 6th June 2017**, the Government of India has notified the revised Cost Inflation Index as mentioned below; which shall be **w.e.f. 1st April, 2018**:

Sr. No.	Financial Year	Cost Inflation Index
1.	2001-02	100
2.	2002-03	105
3.	2003-04	109
4.	2004-05	113
5.	2005-06	117
6.	2006-07	122
7.	2007-08	129
8.	2008-09	137
9.	2009-10	148
10.	2010-11	167
11.	2011-12	184
12.	2012-13	200
13.	2013-14	220
14.	2014-15	240
15.	2015-16	254
16.	2016-17	264
17.	2017-18	272

SPCM's Comments:

Due to the change in base year for computation of Indexed Cost of Acquisition of a Capital Asset from 01.04.1981 to 01.04.2001, we believe assesses having acquired capital assets before 1-4-2001 would get a **Higher Benefit of Indexed Cost Of Acquisition** due to difference in actual cost of acquisition and FMV as on 1-4-2001; thus, resulting in **Lesser Capital Gain** and ultimately **Lesser Income Tax Liability**.

DISCLAIMER: Every effort has been made to ensure accuracy in the information. The publishers do not hold themselves responsible for errors that may have arisen. Please take professional advice for further implementation. All rights reserved.

STRICTLY FOR PRIVATE CIRCULATION BY INVITATION

C.T.S. No. 6616, Plot No 491, 5th Floor, Centre Point, Mitra Mandal Chowk, Next to Balasaheb Thackrey Hospital, Parvati Pune 411009.

Landline No 020-6744 7171 E-Mail : - accounts@spcm.in Website: www.spcm.in